

Internal Revenue Service
memorandum

date: JAN 15 1991

TO: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

SUBJECT: CC:EE:3 - TR-45-1445-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated [REDACTED], from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED]. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

08987

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

RECEIVED

90 NOV -2 AM 9:20

INTERNAL REVENUE SERVICE
WASHINGTON, D.C.
20548-0001

BUREAU OF LAW

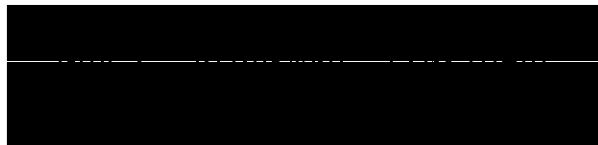
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

OCT 24 1990

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

[REDACTED]

Beginning [REDACTED], [REDACTED] took over the railroad operations formerly operated by the Division of the [REDACTED] ([REDACTED], using the same employees formerly used by [REDACTED]. This change resulted from the divestiture of all of the railroad operations of [REDACTED] to [REDACTED] and the transformation of [REDACTED] into a pure holding company. (See [REDACTED] decided [REDACTED].)

Based on the above information, it is my opinion that [REDACTED] became an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED].